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अहवालातील (Annual Review Report)
मुद्यांबाबत कार्यवाही करण्यासंदर्भात मार्गदर्शक
सूचना.

महाराष्ट्र शासन

सर्वजनिक बांधकाम विभाग.

परिपत्रक क्रमांक:- संकीर्ण/२०१०/प्र.क्र.१४/लेखापरिक्षा

मंत्रालय, मुंबई-४०० ०३२

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परिपत्रक

महालेखापाल, महाराष्ट्र - २ नागपूर यांच्या सन २००८-२००९ च्या वार्षिक पुनर्विलोकन अहवालातील मुद्यांबाबत आवश्यक ती कार्यवाही करण्याबाबतच्या सूचना शासन परिपत्रक क्रमांक : संकीर्ण २०१०/प्र.क्र. ७/लेखापरिक्षा दिनांक: ४/२/२०१० अन्येये या विभागाच्या प्रशासकीय नियंत्रणाखालील सर्व मुख्य अभियंता, अधीक्षक अभियंता तसेच कार्यकारी अभियंता यांना देण्यात आल्या होत्या. तथापि, त्यासंदर्भात विभागीय कार्यालयांकडून योग्य प्रकारे अनुपालन करण्यात आले नसल्याचे महालेखापाल, महाराष्ट्र - २ नागपूर यांच्या सन २००९-२०१० च्या वार्षिक पुनर्विलोकन अहवालावरून दिसून येते. शासनाकडून सूचना निर्गमित करून देखील त्यांचे पालन केले जात नाही, ही गंभीर बाब आहे. सन २००९-२०१० च्या वार्षिक पुनर्विलोकन अहवालात नमूद करण्यात आलेल्या अनियमितता विचारात घेऊन सर्वजनिक बांधकाम विभागाच्या नियंत्रणाखालील सर्व क्षेत्रीय कार्यालयांना पुढी एकदा खालील प्रमाणे सूचना देण्यात येत आहेत.

१) जास्त रोख रक्कम ठेवणे :- महाराष्ट्र सर्वजनिक बांधकामे लेखासहिता, परिच्छेद ६.२.८ अन्येये तसेच बांग्ले फायानाशियल रूल्समधील नियम ५७ नुसार, आवश्यकतेपेक्षा जास्त रक्कम विभागीय कार्यालयांनी हाती रोख शिल्लक ठेवण्यासंदर्भात निर्बंध घालण्यात आले आहेत. त्यानुसार तात्काळ सीवितरणासाठी आवश्यक तेवढ्याचे रक्कम कोषागारातून काढल्यात याव्यात. तसेच महसूली अथवा इतर स्वरूपाच्या जमा रक्कमांचा शासकीय कोषागागारात तात्काळ भरणा करणे आवश्यक आहे. परंतु काही आहरण व सवितरण अधिकारी या तरतुदीचे पालन करीत नसल्याचे निदर्शनास आले आहे. त्यासंदर्भात सर्व आहरण व सवितरण अधिकारी-यांना अशा रक्कम तात्काळ शासकीय कोषागागारात जमा करण्याबाबतच्या सूचना द्याव्यात.

२) शासकीय कोषागारासोबत मासिक जमाबंदी अनुसूचीचा अभाब (फॉर्म-८८) :- महाराष्ट्र सर्वजनिक बांधकामे लेखासहिता, प्रकरण २२, परिच्छेद २२.३.१ अन्येये, प्रत्येक महिन्याच्या अखेरीस संपूर्ण विभागाच्या (Division) व्यवहारांचे शासकीय कोषागारासोबत जमाबंदी (Settlement) करणे आवश्यक आहे. अशा प्रकारे कोषागागारात जमा केलेल्या रक्कम, विभागीय अधिकारी-यांनी काढलेले धनादेश आणि अदा केलेले धनादेश यांचा मेळ घालण्याचे काम नियमितपणे वेळेवर करणे आवश्यक आहे. यासंदर्भात संवर्धित मुख्य अभियंता, अधीक्षक अभियंता, कार्यकारी अभियंता यांना वेळोवेळी कळवूनसुधा मासिक लेखे बंद झाल्यानंतर अनेक महिन्यानंतर फॉर्म ८८ प्राप्त झाल्याचे महालेखापाल कार्यालयाने निदर्शनास आणले आहे.

परिणामी विभागीय अधिकारी-यांनी निर्गमित केलेले धनादेश असमायजित (Un-Reconciled) राहतात व मोठी रक्कम शिल्लक दाखविण्यात येते. अशा प्रकारे विभागीय अधिकारी-यांनी विहित वेळेत नमुना ८८ कोषागारांकडे विहित मुदतीत सादर न केल्यामुळे /

खर्चमेळास विलंब झाल्यामुळे आर्थिक अनियमिततेची प्रकरणे उद्भवू शकतात. ही बाब विचारात घेऊन नमुना ८८ वेळीच सादर करण्याबाबत संबंधिताची दक्षता घ्यावी.

३) रोख जमाबंदी - निलंबन लेखा :- साहित्य पुरवठा व सेवा पुरविण्याच्या आंतरविभागीय व्यवहार, मूळ विभागाच्या ८६५८-निलंबन लेखा-१०७- रोख जमाबंदी निलंबन लेखा या मुख्य शिर्षां लाली आगाऊ राखून ठेवल्या जातात. संबंधित विभागाने कामाचा अथवा साहित्य पुरविल्याच्या एकूण खांपाटी मूळ विभागास ही रक्कम “By book adjustment only” अशा पृष्ठांकनाने धनादेशाद्वारे प्रदान करणे आवश्यक आहे. मूळ विभागाने सदर धनादेश एमएच- ८६५८-निलंबन लेखा-१०७- रोख जमाबंदी निलंबन लेखा मध्ये जमा करून निलंबन लेखे पूर्ण करणे आवश्यक आहे. दिनांक १ एप्रिल, १९८९ पासून अशा प्रकारचे आंतरविभागीय व्यवहार एमएच- ८६५८-निलंबन लेखा मधून काढून टाकायात आले असून संबंधित विभागाच्या सेवा या मुख्य शिर्षाखालील (एमएच-२०५९, एमएच-२७०१ इ.) उपर्योगी ७९९- निलंबन या शीर्षांकडे वर्ग करण्यात आले आहेत. तथापि जन्या मुख्य शीर्ष ८६५८- निलंबन लेखा खालील, रोख जमाबंदी निलंबन लेखाखालील रु. १८.६९ कोटी इतकी रक्कम शिल्लक आहे. सदर रक्कम निर्देखित करणे अपरिहार्य आहे. तथापि, ही बाब गत २० वर्षांपासून प्रलंबित आहे. यासंदर्भातील प्रस्ताव एप्रिल, २००९ मध्ये शासनास पाठविण्यात आला असल्याचे महालेखापालांच्या अहवालात नमूद करण्यात आले असून त्यासंदर्भात तपासणी करून त्याबाबतची सदास्थिती नमूद करून अर्ध- ३ कार्यासनाने त्याबाबत तात्काळ कार्यवाही करावी.

नवीन उपशीर्ष, निलंबन- रोख जमाबंदी निलंबन लेखा, करिता अर्थसंकल्पिय तरतुद नसल्यामुळे हा लेखा वर्षांअंदेर निरंक असणे आवश्यक आहे. याबाबत सर्व मुख्य अभियंता, सा.बा.प्रा. विभाग यांनी दक्षता घ्यावी.

तसेच निलंबन शिर्ष, संकीर्ण सार्वजनिक बांधकाम अग्रिमे- ज्यादा प्रदान, प्रलंबित वसूली, तोटा, ठेव कामासंदर्भात आगावू रुकमांपेक्षा जास्त खर्च इ. बाबी विवरणपत्र - ४ बी मध्ये दर्शविय यात आल्या आहेत. त्यासंदर्भात अधिकक्ष अभियंता, सा.बा. मंडळ, पुणे, सातारा, ठाणे, उस्मानाबाद, अमरावती, औरंगाबाद, नांदेड, यवतमाळ, सोलापूर, अहमदनगर, नागपूर, धुळे, कोल्हापूर, जळगांव, रत्नागिरी, नाशिक, मुंबई, नवी मुंबई, चंदपूर, अकोला, बीड यांनी दमहा आढावा घेऊन त्यांच्या नियंत्रणाखालील विभागाकडून प्रलंबित असलेल्या वसूली (कंट्राटदार इ. कडील) च्या रकमांची वसूली करावी. तसेच संकीर्ण सार्वजनिक बांधकाम अग्रिमे खालील मोठ्या रकमा पूर्ण (Clear) कराव्यात. याबाबतचे संनियंत्रण अधीक्षक अभियंता स्तरावरून परिणामकारकरित्या करण्यात यावे.

४) वित्तप्रेषण शिर्षाखालील शिल्लक : मुख्य लेखाशीर्ष- ८७८२ वित्तप्रेषणे- १०२ सा.बा. वित्तप्रेषणे.

मासिक खर्चमेळ विवरणपत्र (फॉर्म-८८), (कोषागार व विभागीय कार्यालयाच्या आकड्यामधील फरकाच्या विवरणपत्रासह) दरमहा महालेखापाल कार्यालयास पाठविण्याची जबाबदारी संबंधित कार्यकारी अभियंत्यांची आहे. वित्तप्रेषणे या शीर्षाखालील, ‘सा.बा.धनादेश’ या उपशीर्षाखाली मार्च, २००२ पर्यंत रु. ३०. १४ कोटी इतकी शिल्लक जमा असल्याचे दिसून येते. सदर जमा महसूल शीर्षाखाली (००५९-सा.बा.) जमा करून पूर्ण करणे आवश्यक आहे. त्यासंदर्भात सर्व मुख्य अभियंता, सा.बा. प्रा. विभाग यांनी आवश्यक ती कार्यवाही तात्काळ करून शासनास अहवाल सादर करावा.

५) मासिक लेखे सादर करणे :- महाराष्ट्र सार्वजनिक बांधकामे लोडा सहिता परिच्छेद क्रमांक २२.४.१५ अन्याये सर्व विभागीय कार्यालयांनी संकलित मासिक लेखे पुढील महिन्याच्या ७ ते १० तारखेपर्यंत महालेखापाल कार्यालयाना सादर करणे आवश्यक आहे. तथापि काही कार्यालयांच्या

मासिक लेख्यांना १० दिवसापेक्षा जास्त कालावधीचा विलंब झाला आहे. त्यासंदर्भात तात्काळ कार्यवाही करून सदर लेखे यापुढे वेळेवर सादर करण्याबाबतची दक्षता घ्यावी.

६) **विभागीय लेखाखिकारी यांचे गोपनीय अहवाल पाठविण्याबाबत:** सार्वजनिक बांधकाम विभागीय कार्यालयात कार्यरत असलेल्या लेखा अधिका-यांचे गोपनीय अहवाल संबंधित कार्यकारी अभियंत्याकडून प्रतिवेदन/पुर्नविलोकित करून महालेखापाल कार्यालयास प्रत्येक वर्षी ३१ जुलै पूर्वी सादर करणे आवश्यक आहे. तथापि, संबंधित कार्यकारी अभियंता ते वेळीच सादर करीत नाहीत. यासंदर्भात सर्व मुख्य अभियंत्यांनी आढावा घेऊन गोपनीय अहवाल महालेखापाल कार्यालयास वेळीच पाठविण्याबाबत दक्षता घ्यावी.

७) **इतर अनियमितता :** स्वामित्वधन शुल्काची सुधारित दराने वसूली न करणे / कमी वसूली करणे, कंट्राटदारांकडून विमा अधिमूल्य वसूल न करणे, देवके अंतीम करण्यात विलंब, कंट्राटदारांकडून सुरक्षा ठेवीची वसूली न करणे इ. बाबीमधील अनियमितेस आढा घालण्यासाठी सर्व मुख्य अभियंत्यांनी त्यांच्या प्रादेशिक विभागातील सर्व अधिकाऱ्यांना आवश्यक त्या सूचना द्याव्यात. तसेच या बाबीचा आढावा वेळोवेळी घेण्यात यावा.

८) **विवरणपत्र ९ ए :** मध्ये नमूद केल्याप्रमाणे सा.बा. विभागाशी संबंधित प्रारंभिक शिल्लक व अंदरची शिल्लक यामधील फरक निरंक करण्याबाबत तात्काळ कार्यवाही करावी. सर्व मुख्य अभियंता, सार्वजनिक बांधकाम प्रादेशिक विभाग, यांनी याबाबत केलेल्या कार्यवाहीचा अहवाल शासनास सादर करावा.

९) **विवरणपत्र ९ बी** मध्ये नमूद केलेल्या महत्वाच्या अनियमिततांबाबत तात्काळ कार्यवाही करण्याबाबत संबंधित कार्यकारी अभियंत्यांना सूचना द्याव्यात व अशा अनियमिता होणार नाहीत याबाबत दक्षता घ्यावी.

१०) **विवरणपत्र १०** मध्ये महत्वाच्या अनियमिता नमूद करण्यात आल्या असून त्यासंदर्भात संबंधित कार्यकारी अभियंत्यांना आवश्यक ती स्पष्टीकरणे सादर करण्याबाबतच्या सूचना द्याव्यात. तसेच भविष्यकाळात अशा अनियमिता होणार नाहीत याबाबत दक्षता घ्यावी.

वर नमूद करण्यात आलेल्या बाबी ज्या प्रादेशिक कार्यालयाशी संबंधित आहेत. ती कार्यालये ज्या मुख्य अभियंत्यांच्या नियंत्रणाखाली आहेत, त्यांनी यासंदर्भात तात्काळ कार्यवाही करावी व सर्व बाबीची पूरता संबंधित कार्यालयाकडून करून घ्यावी. सर्व मुख्य अभियंता, प्रादेशिक विभाग यांनी यासंदर्भात व्यक्तिशळे लक्ष पुरवून भविष्यात आपल्या नियंत्रणाखालील कार्यालयाकडून उपरोक्त अनियमिता होणार नाहीत व यासंदर्भातील महाराष्ट्र सार्वजनिक बांधकामे लेखा संहितेमधील तरतुदी तसेच इतर शासकीय नियमांचे उल्लंघन होणार नाही, याबाबत दक्षता घ्यावी.

उपरोक्त सूचनांचे काटेकोरपणे पालन करण्यात यावे.

सदर परिप्रक यापाल नावाने, वेळसाईटवर उपलब्ध करण्यात आले असून त्याचा संगणक संकेतांक (२०१९०२०१२०४८०९०९) असा आहे.

महाराष्ट्राचे राज्यपाल यांच्या आदेशानुसार व नावाने,

(ग.पौ.जगताप)

कार्यालय अधिकारी, महाराष्ट्र शासन
(कृ. मा. पहावे.)

प्रति,

१) सर्व मुख्य अभियंता, (विशेष प्रकल्प मुंबई / विद्युतसह) सार्वजनिक बांधकाम प्रादेशिक विभाग प्रत,

सर्व अधिक्षक अभियंता, सार्वजनिक बांधकाम मंडळ^१
सर्व कार्यकारी अभियंता, सार्वजनिक बांधकाम विभाग

प्रधान महालेखाकार (लेखा व अनुज्ञेयता)-१, महाराष्ट्र, मुंबई.

प्रधान महालेखाकार (लेखापरीक्षा)-१, महाराष्ट्र, मुंबई.

महालेखाकार (लेखा व अनुज्ञेयता)-२, महाराष्ट्र, नागपूर.

महालेखाकार (लेखापरीक्षा)-२, महाराष्ट्र, नागपूर.

सर्व जिल्हा कोषागां अधिकारी

अधिदान व लेखा अधिकारी, मुंबई

निवासी लेखाधिकारी, मुंबई

उपसचिव, (सेवा) सार्वजनिक बांधकाम विभाग, मंत्रालय, मुंबई-३२.

वित्त विभाग, (कार्यासन- लोलेस)मंत्रालय, मुंबई-३२.

निवड नस्ती - लेखापरीक्षा.

महाराष्ट्र राज्य वित्त विभाग
दायक व्रत इकाई

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Office of the Accountant General
Accounts and Entitlements – Maharashtra-II
Civil Lines, Nagpur
Ph.0712-2565161-65 Fax : 0712-2560484
Email. agaengp@sancharnet.in

BY REGD. POST

NO : WM-III/ARR / 2009-2010/934
Dated :- 15/12/2010 935

To
The Principal Secretary,
Government of Maharashtra .
Finance Department,
Mantralaya.
MUMBAI – 400 032

Subject:- Annual Review Report on the working of Public Works / Irrigation
Divisions of Maharashtra State for the year 2009-2010.

Sir.

I am to forward herewith the Annual Review Report on the working of Public Works and Irrigation Divisions in the Maharashtra state for the year 2009-2010. A copy of the report is being sent to the (1) Public Works (2) Water Resources Department under whose administrative control these divisions function. Action taken on the various points raised in the report may kindly be intimated.

Please acknowledge receipt

Encls: As above.

Yours faithfully,

sd/-
Dy. Accountant General
(A/Cs & VLC)

f.s.
are go through this
pen a new file
Issue instruction &
call for explanation
wherever mentioned
23/12
D.D. / Audit.

sd/-
Dy. Accountant General
(A/Cs & VLC)
23/12/2010
D.D. / Audit.

No. WM-III / ARR / 2009-2010/ 935

Dated :- 15/12/2010

Copy forwarded for information and necessary action to :-

- ✓ 1. The Secretary to the Government of Maharashtra, Public Works Department, Mantralaya, Mumbai – 32. Encl.: Annual Review Report (2009-10).
- 2. The Secretary to the Government of Maharashtra, Water Resources Department, Mantralaya, Mumbai – 32. Encl.: Annual Review Report (2009-10).
- 3. The Accountant General (Audit-II) Maharashtra, Nagpur (CASS III Sn.) Encl.: Annual Review Report (2009-10).
- 4. Pr. Accountant General (A&E)-I, Maharashtra, 101, M.K. Road, Mumbai



Sr. Accounts Officer
WM - III

7.3/uita

OFFICE OF THE ACCOUNTANT GENERAL (A&E) II, MAHARASHTRA NAGPUR

ANNUAL REVIEW REPORT ON THE WORKING OF PUBLIC WORKS / IRRIGATION DIVISIONS IN MAHARASHTRA STATE FOR THE YEAR 2009-2010.

1. INTRODUCTION:

The Annual Review Report on the working of Public Works/Irrigation Divisions for the year 2009-2010 gives a general picture of the accounts of

- i) Public Works Department
- ii) Water Resources Department
of Govt. of Maharashtra.

The general deficiencies noticed by this office as well as by the Central / Local Audit Parties of the O/o the Accountant General (Audit) II, Maharashtra, Nagpur are brought out in this report. The Report is divided into two parts.

PART – I deals with omissions / defects noticed in the monthly accounts of the divisions

PART – II deals with omissions / defects noticed by the Central / Local Audit Parties of the O/o the Accountant General (Audit)-II, Maharashtra, Nagpur.

PART - I

The action taken by the Govt. on the last “Annual Review Report for the year 2008-2009” issued in December 2009 has not been intimated. Moreover the deficiencies/omissions etc. pointed out in the previous report continued to persist during the year 2009-2010 also, which needs urgent attention of the Government.

2. RETENTION OF HEAVY CASH BALANCE

As per para 6.2.8 of the M.P.W.A. Code, “retention of heavy cash balances in the divisional chest, more than actually required, is prohibited.” As per Rule 57 of the Bombay Financial Rules, “money should be drawn from the treasury only for immediate disbursement.” “Revenue receipt or any other form of receipts should be immediately remitted into the treasury and included in the Consolidated Fund of the State.”

However, it has been observed that the above provisions were not followed by some of the Drawing and Disbursing Officers and heavy cash balances were noticed as on 31-03-2010. A list of such Divisions where the cash balances as on 31-03-2010 exceeded Rs.50,000/- is appended to this report. (STATEMENT NO. 1). Strict adherence to the provisions of rule may be enforced. The Divisions had huge cash balances blocking the government money and exposing themselves to risk. Reasons for such huge balances may be investigated and remedial measures may be taken.

3 Wanting Schedules of Monthly Settlement with Treasuries (Form-88).

As per Para 22.3.1 of chapter 22 of Maharashtra Public Works Account Code, as soon after the expiry of the month as possible monthly settlement should be effected with all treasuries in respect of the transactions of the entire division with them.

Thus reconciliation of remittances into treasuries and cheques drawn by Divisional Officers of P.W/Irrigation Department on treasuries with paid cheques should be done regularly and in time.

The position regarding wanting "Schedule of monthly Settlement with Treasuries," (Form 88) had been brought to the notice of Departmental Officers i.e Chief Engineer/ Superintending Engineer/ Executive Engineer from time to time. However, in many cases it is found that Form 88 is received late by several months after the closure of monthly accounts. There are a number of items pending reconciliation with the Treasuries. In the absence of Form 88 (i.e. Schedule of monthly settlement with treasuries), remittances and cheques issued by the divisional officers, remained unreconciled with the Treasuries and large amounts are shown outstanding and **due to the delay in reconciliations by Divisional Officers with the Treasuries, the possibility of frauds cannot be ruled out.** Therefore, Government may issue instructions to all the Divisional Officers for submission of the Form 88 regularly to this office. As compared to last year, there is some improvement in receipt of Form-88. However, a list of Divisions in which Form 88 is still in heavy arrears is given in **STATEMENT - 2.**

4. BALANCES UNDER SUSPENSE HEAD

Under suspense heads, all such transactions are recorded which are ultimately removed either by payment or recovery in cash or by book adjustment.

4.1 CASH SETTLEMENT SUSPENSE ACCOUNT

The inter divisional transactions, of supply of materials or services rendered among different divisions of Public Works & Water Resources Departments used to be initially booked by the originating division in its Accounts under the Major Head-8658-Suspense Account-107-Cash Settlement Suspense Account. The concerned responding division was supposed to send a cheque (with endorsement "By Book Adjustment Only") to the originating division by charging the expenditure to the concerned work or stock as the case may be. The originating division credited the cheque to MH-8658-Suspense Account-107-Cash Settlement Suspense Account thus clearing the concerned Suspense item it its Account.

24/10/2009

Since 01-04-1989 such inter divisional transaction were removed from the domain of the MH-8658-Suspense Account and shifted to the service Major head of the concerned divisions (i.e MH-2059, MH-2701 etc.) under a distinct Minor head 799-Suspense.

A balance to the tune of Rs. 18.69 crores is however still outstanding under the old Cash Settlement Suspense Account under Major Head 8658 Suspense Account.

After thorough consideration, it was concluded that a dead end is now reached and there is no other alternative than to consider writing-off the amount of Rs. 18.69 crores from the Major Head-8658-Suspense Account-107-Cash Settlement Suspense Account, **which has been outstanding for the last 20 years.**

In view of above a write-off proposal has been forwarded to Govt. of Maharashtra in April 2009. The matter has been vigorously pursued since then. However response from the Govt. is still awaited.

4.2 Government of Maharashtra, Finance Department has issued revised accounting procedure for expenditure under C.S.S.A. vide G.R. No.MIS.1089/CR-88/TRY-4 dated 29th March 1989 wherein a new Sub-Head " Cash Settlement Suspense Account " below Minor Head " Suspense" under concerned Revenue or Capital expenditure major head has been opened with effect from 1-4-1989 as a temporary measure for making advance payment by one division to other for material to be received or the services required or works to be got executed. This new sub-head "Suspense C.S.S.Account" will have no budget provision since it would be closing with "Zero" balance at the end of every financial year. However, it is observed that at the end of Financial Year 2009-10 heavy balances were outstanding under these suspense heads. List of Divisions having huge balances under C.S.S.A. is shown in **STATEMENT NO. 3.** Government may investigate why the balances are outstanding under Cash Settlement Suspense Account despite Govt. instruction to close the sub-head at zero balance at the end of the financial year. Govt. may also give instructions to the Divisional authorities to clear these outstanding balances immediately.

4.3 Similarly the suspense head Miscellaneous Public Works Advances includes the cases of overpayments, pending recoveries, losses, excess expenditure over deposit in respect of Deposit works etc. List of divisions showing heavy outstanding balances under this suspense minor head is given in **STATEMENT NO. 4.**

Immediate steps needs to be taken to recover the outstanding dues from the parties concerned (contractors etc.) and clear the heavy balances under Miscellaneous Public Works Advances. The issue needs to be monitored at high level.

5. BALANCES UNDER REMITTANCE HEADS

MAJOR HEAD 8782 – REMITTANCES – 102 P W REMITTANCE

The Minor Head 'P W Remittances' comprises of three Sub Heads :

- I – Remittances
- II- Cheque
- III- Other Remittances.

The Sub Head I-Remittance relates to the amounts/ revenues collected & paid into Treasuries/ Bank by the P W & Irrigation Officers.

Sub Head II-Cheque is for the Cheques issued by the P W & Irrigation DDOs.

The last Sub Head III- Other Remittances is for adjustments of Land Acquisition payments & payments for supplies under DGS & D rate contracts. The payment under this Sub Head (III-OR) are made by other agencies (like Special Land Acquisition Officer & PAO-DGS&D) on behalf of PW & Irrigation Department and their final adjustments to concerned work (or stock) are to be carried out by the Divisions through their Monthly Accounts clearing the initial Debit.

The Debit under Sub Head I-Remittance is received through the Divisional Accounts and the Credits through the Treasury Accounts, whereas under II- PW Cheque the Credit is received through the Divisional Accounts & Debit (encashment) through Treasury Accounts.

The difference between the Treasury & Divisional figures under the Sub Heads I & II appear as outstanding balances under the respective Sub Heads. The reasons for the differences between the Divisional & Treasury figures are as under:-

- i) The time taken by the payee to deposit the cheque into Bank.
- ii) The Sub Divisional Monthly Accounts are closed on 20th of each month so the Sub Divisional transactions of Cheques & Remittances for the period from 20th to end of the month are incorporated in the Divisional Accounts of the next month, whereas they are included in the Treasury Accounts in the same month.
- iii) Misclassification of the transactions of one division against another division or under different Major Heads.
- iv) Frauds, such as amount accounted for (Divisional figure) being different from the actual amount (as revealed by Treasury figure).

The Divisional Officer (Executive Engineer) is responsible for ensuring submission to A G office a monthly reconciliation statement (Form-88) exhibiting the difference between the Treasury figure & Divisional figure together with the progressive

20/06/2010

figures there under and item wise details of the figures of difference. For this purpose the Divisional Staff is expected to visit the Treasury Office regularly & compare the Divisional details of Cheques & Remittances with the Treasury records. The Form-88 must be accompanied by the Treasury certificates for Consolidated Treasury Receipts (CTR) & Consolidated Treasury Issues (CTI).

As the work of reconciliation with the Treasury records & receipt of CTR/CTI takes some time after closure of Divisional Accounts, the Form-88 for a month is to be submitted by divisions to this office within one month after submission of Monthly Divisional Account of that month.

Though various reasons discussed above there are additions to the outstanding amount every month. It is expected that the previous outstanding items get paired off & cleared in the subsequent months.

On scrutiny of the details of outstanding amounts as shown in the Forms-88 of different divisions it is seen that, items as old as year 1959 are outstanding under P W II-Cheques & under I-Remittances the oldest items pertain to year 1951.

After thorough consideration, it was concluded that a dead end is now reached for the old items and hence write-off proposal of old outstanding items i.e prior to April 2002 was forwarded to Govt. in June 2009. In this proposal following amounts were included:

<u>Debit Amount (in crores)</u>		
I – Remittance		17.20
III – Other Remittance		450.66
Less amount pending for Budget		
(as per STATEMENT NO. 5)	<u>25.23</u>	425.43
Total (Dr.)		442.63

Similarly the Credit Balance outstanding under II – Cheques upto 03/2002 is not likely to be cleared by verification of records and hence the Credit Balance of Rs. 30.14 crores under II – P W Cheques needs to be cleared by crediting it to Revenue Head i.e 0059 – PW.

In spite of vigorous pursuance since June 2009, the consent/ response from the State Govt. is still awaited.

6. Divisions under Irrigation Corporations operating Government Account

In terms of the provisions contained in para 6.2.1 of Maharashtra Public Works Account Code, when a Division starts functioning under Water Resources/PWD under orders of competent authority, and after the Divisional Officer is declared as Cheque Drawing & Disbursing Officer, the Division has to be placed by this office in account with relevant Treasury by issue of an authority on the basis of which the Treasury issues a Cheque book to the concerned Drawing Disbursing Officer.

The DDO is then bound to submit a compiled monthly account regularly to this office. This office is to watch the receipt of monthly account from that Division and then to incorporate it into monthly civil account of the State Government.

The authority so issued stands good to incur Works expenditure as long as the Division continues. Once the Division stands shifted to other place, undergoes change in nomenclature or is merged with other Division/Corporation the validity of the authority issued by this Office is deemed to come to an end.

It was however observed that some Irrigation Divisions which were merged with various Irrigation Corporations long ago continue to submit accounts to this office intermittently containing the transactions on Govt. works entrusted to them. The issue of the dual identity of such Divisions and the resultant accounting complications was raised to the Water Resources Department and Finance Department in Nov.2009 and expenditure on State transactions of 39 monthly accounts (pertaining to 12 Corporation Divisions) received in this Office intermittently were initially excluded from the monthly Civil Account of the State Government for the period from Oct.2009 to March 2010. But the same were subsequently included by this Office in the State Civil Account of March (SY-II),2010 to exhibit true and fair view of the Finance Account and Appropriation Account for the year 2009-2010, even though the State Govt. had not given any reply to this Office.

It was however requested to ensure that information is sent to this office whenever Govt. works / transactions are entrusted to Corporation Divisions along with the copies of relevant orders and the period for which such Divisions would be required to operate the Govt. account so that this Office could ensure timely inclusion of all Govt. receipt / expenditure figures of such Divisions. It was also requested to instruct the concerned Divisions to obtain fresh cheque drawing authority from this Office and submit monthly accounts regularly to this office during the period in which they operate the Govt. accounts.

Out of 12 Corporation Divisions, only 2 Divisions have so far approached this Office for fresh authority which has been issued. The remaining Divisions have not taken action for obtaining cheque drawing powers. A list of such Divisions is shown in **STATEMENT NO. 6** for information and issue of necessary instructions in the matter. The Govt. may also examine the basic issue of dual identity of such Divisions and the related accounting complications pointed out by this Office.

7. SUBMISSION OF ACCOUNTS

7.1 As per March 2010 account, 317 divisions of the Public Works Department and Water Resources Department rendered compiled accounts to this office during 2009-10. The department wise break-up of these divisions is given below:-

Sr. No.	Name of Administrative Department	No. of Divisions
1	Public Works Department	158
2	Water Resources Department	159
	Total	317

7.2 Para 22.4.15 of the Maharashtra Public Works Accounts Code stipulates that the monthly compiled account of a division should reach the office of the Accountant General between 7th and 10th of the following month. However, these Codal provisions were not scrupulously followed by some divisions. A list of such divisions which delayed the submission of accounts for more than 10 days has been given in the **STATEMENT NO. 7** of this report.

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b/s/1*
The defaulting divisions may be instructed to submit the accounts in time. This office may be constrained to exclude the Monthly Account if it is not received in time and it will not form a part of the Consolidated Monthly Civil Account of the State Government.

8. WANTING ANNUAL CONFIDENTIAL REPORTS OF DIVISIONAL ACCOUNTANTS

Every year in the month of January-February, this office sends blank Annual Confidential Report Forms in respect of Divisional Accountants (for self-appraisal) to the Executive Engineers concerned (for reporting) to be returned to this office duly-filled-in on or before 31st July.

It is a well known fact that ACR is a vital document in the service career of a Government employee, writing and maintenance of CR, therefore, assumes great importance.

It is however noticed that the Executive Engineers do not adhere to the due date fixed by this office and large number of Confidential Reports are received very late in this office. This has been causing administrative problems to this office. The cases of promotion, confirmation etc. of the Divisional Accountants are getting delayed for want of their Confidential Reports.

Position of wanting CRs (year-wise position) is enclosed in **STATEMENT NO.**

8. Government may issue suitable instructions to all the concerned Executive Engineer for sending the Confidential Reports latest by 31.03.2011.

PART- II

CENTRAL AUDIT / LOCAL AUDIT:

9. CENTRAL AUDIT:

The common types of irregularities noticed during the Central Audit are summarized in **STATEMENT NO. 9.**

10. LOCAL AUDIT:

5893 Audit notes were pending against the Public Works / Irrigation Divisions as of March 2009. During the year 2009-2010, 1050 Audit Notes were issued to various divisions under the Public Works / Irrigation Departments. Out of the total 6943 Audit Notes, the divisions have cleared only 316 Audit Notes during the year and at the close of the year 6627 Audit Notes were still outstanding as per the information given in **STATEMENT NO. 9-A.** Further important irregularities noticed and Audit Notes issued are indicated in **STATEMENT NO. 9-B.** The irregularities noticed during the Local Audit of Public Works / Irrigation Divisions for the year 2009-2010 have been mentioned in the Various Inspection Reports. Some important irregularities noticed in the local Audit of Public Works and Irrigation Division are summarised in **STATEMENT NO. 10.**

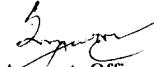
11. Government may furnish to this office the action taken in respect of the various issues mentioned in this review report.

R.D. on 15/12/10
Deputy Accountant General
(A/Cs & VLC)

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STATEMENT -1
STATEMENT SHOWING THE DIVISIONWISE CASH BALANCES
(CLOSING BALANCES) EXCEEDING BY 50,000/- AS ON 31/03/2010
(Para No.4)

Sl. No.	Name of the division	Closing Balance (Rs.)
1	Bhima Development Div. No.2, Solapur	11310570
2	Bhima Irrigation Division, Pandharpur	2951639
3	Minor Irrigation (L.S) Dn., Chandrapur	501400
4	Minor Irrigation (L.S) Dn., Jalna	429720
5	Bagh Itidoh Dn., Gondia	129217
6	Road Project Division Nanded	120000
7	Akola Irrigation Dn., Akola	66120


Sr. Accounts Officer
WM - III

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STATEMENT - 2
DIVISIONWISE POSITION OF OUTSTANDING FORM-88 OF IRRIGATION/
PUBLIC WORKS DIVISIONS FOR THE YEAR 2009-10
(POSITION AS ON 11/2010)
(Para No.3)

Sl. No.	Name of Division	Outstanding Form -88 since
1	Minor Irrigation (L.S) Washim	Jul-2008
2	Hydrology Project Division,Kalwa,Thane	Aug.2008
3	Jaikwadi Irrigation Dn., Nath Nagar (North) Paithan	Aug.2008
4	Minor Irrigation (L.S) Dn., Ratnagiri	Jun.2009
5	Minor Irrigation (L.S) Dn., Yavatmal	Sep.2009
6	Ujjani Dam Management Division, Bhimanagar	Nov.2009
7	Road Project Division Nanded	Jan.2010
8	Bhima Irrigation Division, Pandharpur	Feb. 2010
9	Minor Irrigation (L.S.) Satara	Mar.2010


Sr.Accounts Officer/WM-III

99/101

STATEMENT – 3
STATEMENT SHOWING CASH SETTLEMENT SUSPENSE ACCOUNT (NEW)
OUTSTANDING AT THE END OF THE YEAR 2009-2010
(Para No. 5.1)

Sr. No.	Name of Division	Amount
1.	Buldhana Irrigation Dn. Buldhana	5904521
2.	Aurangabad Irrigation Dn. Aurangabad	886230
3.	Nanded Irrigation Dn. Nanded	886230
4.	Minor Irrigation (L.S) Dn., Beed	349532
5.	Minor Irrigation (L.S) Dn., Gondia	342384
6.	Minor Irrigation Dn. Bhandara	119564
7.	Minor Irrigation Dn., Nagpur	27823

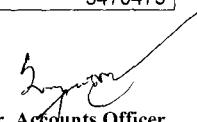

Sr. Accounts Officer
WM-III

मुख्यमंत्री

STATEMENT – 4
STATEMENT SHOWING MISCELLANEOUS PUBLIC WORKS ADVANCES
OUTSTANDING AT THE END OF THE YEAR 2009-2010
(MORE THAN 70 LAKHS)
(Para No. 5.2)

Sr. No.	Name of Division	Amount
1.	P.W.Dn, (Building) Dn. Pune	73198013
2.	P.W.Dn. Satara	68718033
3.	Mcch, Store &Dcv. Dn, Kalwa Thane	54946208
4.	P.W.Dn, Jawhar	49427926
5.	P.W.D. Latur	32796781
6.	National Highway Dn. No. 13 Amravati	32350276
7.	P.W.D. (West) Aurangabad	31961540
8.	P.W.Dn. Bhokar	27052325
9.	P.W.D. Pusad	26852794
10.	Integrated Unit Pune	25430759
11.	N.H. Dn. Solapur	24230379
12.	P.W.Dn, (North) Pune	21915598
13.	P.W.Dn. Pune	21889766
14.	P.W.Dn. Ahamadnagar	21611159
15.	p.w.Dn. Pandharpur	20171752
16.	P.W.Dn. No.2 Solapur	20096039
17.	Mcchanical Division, Osmanabad	18145086
18.	P.W.Dn.II Nagpur	17910998
19.	Jaikwadi Irrigation Dn, Nathe Nagar, Paithan	16943306
20.	P.W.D. Osmanabad	16058647
21.	P.W.Dn, Nandurbar	15743175
22.	P.W. Dn. Kolhapur	15588532
23.	P.W.Dn. Jalgaon	15547676
24.	Cchief Gate Erection Dn, No. 2, Nagpur	14610088
25.	P.W.Dn, Kudal Kankawali	14475807
26.	P.W.Dn, Nashik	14361391
27.	P.W.Dn. MirJ	14324496
28.	P.W.Dn. (south) Kolhapur	14214767
29.	P.W.Dn, (North) Nashik	14112261
30.	P.W.Dn. Dhule	13800432
31.	E.G.S. (p.w.) Dn. Ahamadnagar	13690206
32.	Mechanical Dn., Satara	13661190
33.	N.H. Dn, 11 Dhule	13540821
34.	P.W.Dn. (WEST) Satara	13312156
35.	Mech. & Engineering Worshop Nagpur	12470040
36.	SPD II Daryapur	11213026
37.	Road Dev. Dn. No.4 Andheri Mumbai	10680828

38.	Mechanical Dn. Nagpur	10640659
39.	P.W.D. No.1 Nagpur	10624179
40.	P.W.Dn. No,1 Chandrapur	10303448
41.	P.W.Dn,1 Jalna	10190589
42.	Minor Irrigation Dn., Washim	10100429
43.	P.W.Dn. Mahad	9996587
44.	P.W.Dn. Amravati	9587489
45.	P.W.D.Ambejogai	9572887
46.	P.W.Dn, Sangamner	9371035
47.	P.W.D. Khamgaon	8675292
48.	P.W.D. Beed	8600227
49.	P.W.Dn, (North) Mumbai	8370277
50.	Aurangabad Irrigation Dn, Aurangabad	7431043
51.	Mechnical Dn., Akola	7385818
52.	S.P.D.Amravati	5759962
53.	Constrn. Division (S.P.) Nagpur	5470475



Sr. Accounts Officer
WM-III

5/4/2002

STATEMENT - 5

Items of 8782 – III – Other Remittance outstanding for lack of Budget.

Sr. No.	Letter No.	Date	Amount Outstanding	Name of Division	Budget Demanded from
1	1281	27-02-09	539382	E E, Minor Irrgn. Dn. Nagpur.	SE & Admn., CADA, Nagpur.
2	630	17-02-09	41124	E E, M I Dn. Sangli	SE, Irrgn. Circle, Sangli.
3	275	22-01-07	41,34,000	E E, MI(L.S)Dn. Nasik.	SE, MI (L.S).
4	2022	06-03-09	12,18,321	E E, PWD No.I Gadchiroli.	SE, P W Circle, Chandrapur.
5	667	25-02-09	58,52,504	E E, Waghur Dam Dn. Jalgaon.	SE, Irrgn. Proj. Circle, Jalgaon.
6	828	12-03-09	23,32,000	E E, Irrgn. Dn. Malegaon.	SE & Admn., CADA, Nasik.
7	1058	19-03-09	13,20,00,000	E E, MID, Latur.	SE Irrgn. Proj. Circle, Beed.
8	466	27-02-09	1,66,37,297	E E, Hatnoor Canal Dn. Chopda, Jalgaon.	SE, Irrgn. Proj. Circle, Jalgaon.
9	1695	06-03-09	90,34,000	E E, PWD Satara	Budget Demanded by SE P W Circle Satara from CE P W Region Pune.
10	667	24-02-09	5,90,63,139	E E, Medium Proj. Dn. Jalgaon.	SE, Irrgn. Proj. Circle, Jalgaon.
11	826	10-03-08	59,246	E E, Kadwa Canal Dn. Sinner, Nasik	SE & Admn., CADA, Ahmednagar.
12	758	26-02-09	54,46,327	E E, M I Dn.I, Ahmednagar	Chief Finance Officer, KVIDC, Pune.
13	892	18-03-09	20,63,288	E E, Ghosikhurd Rehabilitation Dn. Nagpur.	VIDC, Nagpur.
14	1735	26-03-09	56,13,582	E E, Upper Penganga Proj. No.I Nanded.	GMIDC, Aurangabad.
15	2188	27-03-09	83,15,093	E E, Irrgn. Dn. Nasik	Matter referred to GMIDC and Govt. for funds.

Total 25,23,49,303

Note:- The amounts outstanding as shown above pertain to the period upto March 2002.

S. J. - 2002
Sr. Accounts Officer/ WM-III

Y-29/1417

STATEMENT - 6

Corporation Divisions operating Government Accounts

1. Executive Engineer, Minor Irrigation Division No. I, Pune
2. Exe. Engineer, Irrigation Project Division, Nagpur
3. Exe. Engineer, Beed Irrigation Divn., Beed
4. Latur Minor Irrgn. Divn., Latur
5. Exe. Engineer, Minor Irrgn. Divn., Washim
6. Exe. Engineer, Upper Wardha Canal Divn. No. 3, Dhamangaon, Amravati
7. Exe. Engineer, Minor Irrgn. Divn., Beed
8. Exe. Engineer, Lower Terna Canal Div. No. 2, Latur
9. Exe. Engineer, Gadchiroli Irrigation Div., Gadchiroli
10. Exe. Engineer, Lower Penganga Lift Irrigation Div., Arni, Yavatmal
11. Exe. Engineer, Minor Irrigation Div. No. 1, Solapur -- **authority** issued on **12/10/2010**
12. Exe. Engineer, Minor Irrigation Div. No. 2, Chikhali -- **authority** issued on **12/8/2010**



Sr. Accounts Officer
WM-III

y 23/11/09

STATEMENT - 7
STATEMENT SHOWING DELAY IN RECEIPT OF MONTHLY ACCOUNT
(DELAY FOR MORE THAN 10 DAYS) FOR THE YEAR 2009-10
(Para No. 2.2)

Irrigation Division

Sr. No.	Name of the division	Month of A/c	Due date of receipt	Actual date of receipt	Delay in days
1.	Design Division E&M No. 1, Allore	07/09	10/08/09	21/08/09	11
2.	Design Dn. GOI(CDO) Nasik	05/09	10/06/09	22/06/09	12
3.	Design Dn. GOI(CDO) Nasik	09/09	10/10/09	21/10/09	11
4.	Jaykwadi Irrg.Dn. Nathnagar Paithan Aurangabad	09/09	10/10/09	21/10/09	11

Public Works Division

Sr. No.	Name of the division	Month of A/c	Due date of receipt	Actual date of receipt	Delay in days
1	Bombay Road Dev. Mumbai	04/09	10/05/09	21/05/09	11
2	Construction Dn. Thane	09/09	10/10/09	21/10/09	11


Sr. Accounts Officer
WM-III

22/11/2011

STATEMENT – 8
(Para No. 8)
**LIST OF WANTING ANNUAL CONFIDENTIAL REPORTS OF DIVISIONAL
 ACCOUNTS OFFICERS/ DIVISIONAL ACCOUNTANTS OF PUBLIC WORKS
 DIVISIONS FOR THE YEARS 2005-06 TO 2009-10**

Year-2005-06

Sr.No.	period of wanting ACR	Name & Designation. S/Shri.	Division in which working/Under the control of	Remarks
1.	2005-06	S.S.Deshpande Sr.DAO	MI(LS) division, Jalna	
2.	2005-06	L.G.Gudhekar DAO-I	Jayakwadi Irrigation Dn-2 Parbhani.	
3.	1.04.05-15.09.05	K.S.Kapgate, DAO-I	Electrical Division,PW Campus, Civil Lines,Nagpur	
4.	1.4.05- 18.09.05	P.V.Kulkarni Sr.DAO	Training for LGCS,Opp.Sagar Plaza Campus,Pune-1	

Year 2006-07

1.	1.4.06- 16.7.06	S.J.Meshram, Sr.DAO	PWD,Pandharkawada Yavatmal.	
2.	2006-07	D.B.Nighot, DAO-I	PWD,Pandharpur,Dist.Solapur	

Year-2007-2008

Sr.No.	period of wanting ACR	Name & Designation. S/Shri.	Division in which working/Under the control of	Remarks
1.	1.4.07- 12.08.07	R.D.Khandare Dao-I	UPP Dam Division Amaravati	

Year 2008-09

1	2008-09	M.M.Chavan DAO-I	PWD-2,Jalna.	
2	1.6.08- 31.3.09	S.B.Dandegaokar DAO-I	PWD-2,Hingoli.	
3	10.04.08- 22.09.08	A.K.Kokude DAO-I	Mechanical Division for Tekapar Irrigation Dn,Bhandra	
4	2008-09	Binod Kumar DAO-II	Lendi Project Division,Anup Building,Shahajinagar,Degloor	

5	18.8.08- 31.3.09	Pravin Kumar-II DAO-II	UPP Dn No.6,Chaitnayanagar Nanded.	
6	2008-09	P.A.Potuwar Sr.DAO	PWD,Parbhani	<i>+ 6</i>
7	2008-09	S.S.Sawant, DAO-I	PWD,Jawahar, Thane.	<i>+ 53</i>
8	21.7.08-31.3.09	Smt.Rinku Sinha, DAO-II	Integrated Unit (Medical) Rajbhaksha,PWD,Nagpur	

Year 2009-2010

Sr.No.	Period	Name of the DA/DAO	Present posting
1.	2009-10	Shri.S.S.Agnigotri,DAO-I	Gosikurd Rehabilitation Dn Plot No.13,Behind RTI,Civil Lines,Nagpur
2.	"	Shri.C.T.Jibhkate,DAO-I	Ambhora Lift Irrigation Dn,Bhiwapur, Tas Colony,Nagpur
3.	"	Shri.B.H.Khadgi,Sr.DAO	PW Dn.No.1, Residency Road,Sadar,Nagpur
4.	"	Shri.V.M.Mairal,	Minor Irrigation Dn,Wainganga Nagar,Ajini,Nagpur
5.	"	Shri.M.R.Mankar,Sr.DAO	Medium Project Dn,Plot No.13,Behind RTI,Civil Lines,Nagpur
6.	"	Shri.R.R.Pandey,DAO-I	PW Dn.3,Near Rural SP Office,Civil Lines,Nagpur
7.	"	Shri.A.K.Shrivastava,Sr.DAO	Irrigation Project Division,Nagpur
8.	"	Shri.P.B.Shendre,DAO-I	Purchase Unit(CEID),Irrigation Department,Sinchan Bhawan,Civil Lines,Nagpur.
9.	,	Shri.S.V.Kothe,DAO-I	MI Division,Near Yeshwanta Mahavidyalaya,Sevagram Road,Wardha
10.	"	Shri.D.A.Nandgavli,DAO-I	Lower Wardha Project dn, Wardha
11	"	Shri.B.S.Sangole,DAO-I	Wardha Irrigation Dn,Wardha
12	1.4.09-31.7.09	Shri.V.G.Pania,Sr.DAO	PW Dn. Akola
13	2009-10	Shri.P.N.Patil,DAO.I	MI Dn.,Near Nehru Park,Murtizapur Road,Akola
14	"	Shri.D.T.Awchar,DAO-I	Purna Medium Project Dn,Achalpur, Dist- Amravati.
15	26.6.09- 31.03.2010	Shri.S.J.Ambulkar,DAO-I	Upper Wardha Canal Dn.III, Dhamangaon,Amravati
16	2009-2010	Shri.Sanjay Sinha,	Upper Wardha Canal dn No.1,Shivajinagar,Amravati.
17	15.7.09-31.3.10	Shri.G.S.Mandavkar,Sr.DAO	Gosikhurd Right Bank Canal dn.No.3Naghbhid,Dist.Chandrapur

18.	"	Shri.A.S.Khan,DAO.I	Medium Project Division,Gondia
19	"	Shri.T.C.Borkar,DAO-I	Gosikhurd Right Bank Canal dn-1,Wahi Pauni,Bhandara
20	"	Shri.R.D.Deshkar,DAO-Gr.I	Tekapur Lift Irrigation dn,ambadi,Bhandara
21.	"	Shri.P.G.Hirulkar,DAO-I	Gosikhurd Dam Dn,Wahi,Pauni,Bhandara
22	"	Shri.A.V.Jibhkate,DAO-I	Gosikhurd Lift Bank Canal Dn,Wahi,Bhandara
23	1.7.09-31.3.10	Shri.J.J.Makasare,DAO.I	Gosikhurd Rehabilitation Dn,Bhandara
24	1.4.09-18.11.2009	Shri.S.D.Khulat,DAO-I	Public works Dn,Washim
25	1.4.10-31.10.10	Shri.S.M.Kayande,Sr.DAO	P.W.Dn,Buldana
26	"	Shri.Ajaykumar-DAO-II	Khadakpurna Project Dn,Deolgaon Raja,Buldana
27	"	Shri.R.P.Waikar,Sr.DAO	PWDn,Khamgaon,Buldana
28	"	Shri.P.R.Khobragade,DAO-I	Bemla Canal dn,Yavatmal
29	"	Shri.J.S.Raut,DAO-II	Amravati Project Dn,Digras,Yavatmal
30	"	Shri.Manabendra Basak,DAO-II	MI Dn,Jangamwadi,Nanded
31	"	Shri.Vinodkumar,DAO-II	Lendi Project Dn,Anup Bldg.,Shahajinagar Degloor,Nanded dist
32	"	Shri.Pravin Kumar,DAO-II	UPP Division No.6,Chaitanyanagar,Nanded
33	"	Shri.M.M.Chavan,DAO-I	Road Project Dn,Jalna
34	"	Shri.H.B.Lanjewar,Sr.DAO	Nandur Madhmeshwar Canal Dn-2,Wadigodri,Jalna
35	"	Shri.R.L.Shahare,Sr.DAO	Minor Irrigation Division,Jalna
36	"	Shri.K.G.Bhise,Sr.DAO	Nandur Madhmeshwar Canal Dn, Vaijapur,Aurangabad
37	"	Shri.C.T.Khumbare,DAO-I	PWD,Aurangabad
38	"	Shri.P.P.Thul.DAO-I	Special Project(PWD),Aurangabad
39.	"	Shri.Himanshu shekar-DAO-I	MI Dn,Ambajogai, Dist.Beed
40	"	Shri.P.A.Potuwar. Sr.DAO	PW Dn, Parbhani
41	"	Shri.P.R.Ambedkar,Sr.DAO	Girna Irrigation Dn, Jalgaon
42	4.6.09-31.3.10	Shri.G.N.Bayanwar,DAO-I	North Public Works Dn,Jalgaon

43	"	Shri. Arbind Kumar,DAO-II	Solapur Irrigation Dn, Opp.Solapur Club,Solapur-3
44	"	Shri.C.V.Hirameth,Sr.DAO	Central Mumbai Electrical Dn,PWD,Behind Jambhori Maidan, Worli,Mumbai.18
45	"	Shri.S.N.Jaiswal, DAO-I	North Mumbai, PWD, Near Bhawans college,Andheri (W)Mumbai-58
46	"	Shri.Ajaykumar-I, DAO-I	Road development Dn.No.4,MMRDA, Bandra(E),Mumbai-51
47	"	Shri.R.Sainath,Sr.DAO	Arphal Canal Dn.,Karwadi, Tal.Karad,Dist.Satara
48	"	Shri. M.A.Anirudha, DAO.II	Upper Pravara Dam Dn, Sangamner, Dist.Ahmednagar
49	"	Shri.S.B.Jadhav, DAO-I	PW Dn, Sangamner, Dist.Ahmednagar
50	"	Shri.O.T.Mishra, DAO-I	Upper Pravara Canal dn, Ghulewadi, Dist.Ahmednagar
51	"	Shri.S.R.Ubedhal. DA(Depttn)	Janai Shirsa Lift Irrigation(Mech)Ahmednagar
52	"	Shri.Sanjay Kumar, DAO-II	Dhule Irrigation Dn, Sinchan Bhawan,Dhule
53	"	Shri.S.L.Kanojia, DAO-I	Nandur Madhmeshwar Pr.Dn, Opp.Ved Mandir, Trimbak Road, Nashik-2
54	"	Shri. D.P.Chachale,Sr.DAO	MI Local Sector Dn, Ratnagiri
55	"	K.Vinod Nambiar, DAO-I	MI Dn,, Chiplun, dist.Ratnagiri.
56	"	Shri.K.M.Ranade, DAO	South PW Dn, Ratnagiri
57	"	Shri.S.V.chipkar, DAO-I	PW Dn,Mahad, dist.Raigarh
58	"	Shri.M.W.Joshi,DAO-I	Thane MI Dn,Opp.Sahakar Vidyalaya. Kalwa, dist.Thane
59	"	Shri.K.D.Jadhav, DAO-I	Kolhapur Electrical Dn,Kolhapur
60	"	Shri.Kumar chandrashekhar DAO-II	MI Dn, Sinchan Bhawan, Old Ausa road, Latur
61	"	Shri.Arif Moinudeen, DAO-II	Lower Terna Canal Dn-2, Latur
62	"	Shri.N.R.,Wadhaonkar,DA	Latur Irrigation Dn, Latur
63	"	Shri.Prashant Kumar.Dao-II	Lift Irrigation Dn, Osmanabad
64	"	Shri.R.K.,Mourya, Sr.DAO	Construction Dn, Osmanabad
65	"	Shri.G.N.Wasmatkar,DAO-I	Medium Project Dn, Osmanabad
66	"	Shri.A.R.Dixit, DAO	World Bank Project Dn, Central Bldg,Pune-1

67	"	Shri.A.S.Jagdale, DAO	Kukdi Irrigation Proj.1,Narayangao, Tal.Junnar, Dist.Pune
68	"	Shri.S.B.Dhandegaonkar DAO-I	PW Dn No.2, Hingoli 28
69	"	Shri.T.R.Mishra,	Medium Project Dn, Ambadpal, Kudal, Dist.Sindhudurg.


 Sr.Accounts Officer
 WM-III

STATEMENT - 9**COMMON TYPES OF IRREGULARITIES NOTICED IN CENTRAL AUDIT**
- PUBLIC WORKS AND WATER RESOURCES DEPARTMENT
FOR THE YEAR 2009-10
(Para No. 9)**Irrigation**

1. Non recovery/ Short recovery of Royalty charges at revised rates.
2. Non recovery of VAT.
3. Short recovery of Insurance Charges.
4. Irregular expenditure on Repair of Vehicle.

Public Works

1. Non recovery/ Short recovery of Royalty charges at revised rates.
2. Non recovery of Insurance premium from contractors.
3. Delay in finalization of Bill.
4. Non recovery of Security Deposit from contractors.


Sr. Accounts Officer
WM -III

STATEMENT - 9 A

PUBLIC WORKS AND WATER RESOURCES DIVISION
DETAILS OF AUDIT NOTES FOR THE YEAR 2009 - 10
(Para No. 10)

Month	Opening Balance	Addition	Total	Clearance	Closing Balance
04/09	5893	20	5913	69	5844
05/09	5844	67	5911	22	5889
06/09	5889	85	5974	31	5943
07/09	5943	105	6048	3	6045
08/09	6045	64	6109	44	6065
09/09	6065	123	6188	14	6174
10/09	6174	105	6279	12	6267
11/09	6267	111	6378	47	6331
12/09	6331	74	6405	26	6379
01/10	6379	79	6458	8	6450
02/10	6450	84	6534	34	6500
03/10	6500	133	6633	6	6627
Total	5893	1050		316	6627

Opening Balance	5893
Addition	1050
Total	6943
Clearance	316
Closing balance	6627

*W.C. and A.D.
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 Sr. Accounts Officer
 WM-III

535/1/1

STATEMENT – 9-B

Important Irregularities noticed in the Central Audit Of Public Work/ Irrigation

Sr. No	Name of the Division	Month of Audit Note	Subject in brief
1	E E, Koyna Const. Dn. 1, Koyna nagar (Irrigation)	Issued Month 04/09	Irregular payment of price escalation due to incorporation of incorrect tender clause amounting to Rs. 6.76 crore.
2	E E Public Works Division, Akola	01/09	The work of repairs to maintenance was undertaken for execution from 12 th Finance Commission Grant, though it is prohibited (Rs. 7.99 lakhs)
3	E E Public Works Division, Amravati	01/09	The work of repairs in maintenance was undertaken for execution from 12 th Finance Commission Grant, though it is prohibited (Rs. 5.88 lakhs)
4	E E Public Works Division, Washim	01/09	The difference of figures of value of work in Part-I & Part-IV resulted into excess expenditure (Rs. 35.72 lakhs)
5	E E Public Works Division, Kolhapur	06/09	The difference of figures of value of work in Part-I & Part-IV resulted into excess expenditure (Rs. 25.88 lakh)

6	E E Public Works Division, Yavatmal	06/09	(i)Irregular purchase Rs. 1,72,513/- (ii)Splitting up of purchases to avoid sanction from the competent authority (Rs. 1,72,513/-) (iii)Diversion of fund & misclassification thereof Rs. 1,72,513/- (i)
7	Govt. of Maharashtra, Revenue & Forest , Public Works/ Water Resources Department	-	Draft para on violation of cash flow limits laid down by the Finance Deptt. During the year 2008-09.
8	E E Public Works Division, Wardha	01/10	Overpayment at Rs. 81,062/-
9	E E Public Works Division, Amravati	01/10	Creation of extra liability of Rs. 1,46,583/-
10	E E Public Works Division, Osmanabad	01/10	Excess payment to Deptt. Of Rs. 49,50,034/-
11	E E Public Works Division, Osmanabad	12/09	Para (1) excess expenditure amounting to Rs. 19,15,252/- due to high rate paid by Deptt. as compared to DSR 2008-09. Para 1 (A) execution of work above 125% of tender cost resulting to faulty survey and estimate amounting to Rs. 12.84 lakh.



Sr. Accounts Officer
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STATEMENT – 10
LIST OF IMPORTANT IRREGULARITIES NOTICED DURING THE YEAR 2009- 10
(IRRIGATION/ PUBLIC WORKS DEPARTMENT)
(Para No. 10)

Sr. No.	Name of the Division	Period covered by audit	Para No.	Subject	Amount involved (Rs in lakh).
1	2	3	4	5	6
1.	EE NH Dn. No. XIII, Amravati	1/5/07 to 30/3/08	1	Excess payment of price escalation of Rs. 81.31 lakh due to non consideration of discount in the current ex-refinery price of bitumen.	81.31
2.	EE EGS P W Dn. Gondia	1/2/08 to 31/3/09	1	Irregular expenditure of Rs. 2.07 crore booked under CRP.	2.07 crore
3.	EE Spl Project Dn. Nanded	1/4/08 to 31/3/09	1	Excess expenditure Rs. 1.62 crore due to faulty selection of site	1.62 crore
4.	EE PWD No.1 Jalna	1/4/08 to 31/3/09	1	Loss of revenue of Rs. 2.06 crore	2.06 crore
5.	EE PWD Osmanabad	1/3/08 to 30/4/09	1	Extra burden of Rs. 2.84 crore to Government exchequer	2.84 crore
6.	EE MI (L.S). Dn. Nagpur	1/6/08 to 28/2/09	1	Idle investment of Rs. 44.59 lakh on Peth Budhwar K.T. weir due to defective planning	44.59
7.	EE MI (LS), Dn. Osmanabad	1/1/08 to 31/3/09	1	Unfruitful expenditure on construction of storage tanks	nil
8.	SE MI (LS), Circle, Aurangabad	01/01/04 to 30/4/09	1	Non recording of transaction amounting to Rs. 23.31 crore due to non completion of establishment	23.31 crore
9.	EE Sardar Sarovar Dn, Jalgaon	01/04/04 to 31/3/08	1	Idle investment Rs. 33.89 crore on Muktainagar LIS due to non completion of OFD works	Rs.33.89
10.	EE Medium Project Jalgaon	01/04/07 to 31/3/08	1	Irregular sanction of EIRL resulted in extra payment of Rs. 50 lakh	50
11.	EE Lendi Project Dn. Degloor Distt. Nanded	1.04/07 to 31.03.09	1	Excess payment of Rs. 1.07 crore to contractor (EIRL) as extra lead change	Rs.1.07 crore

12.	EE Chief gate erection unit 4 Aurangabad.	01/05/08 to 31/05/09	1	Nugatory Expenditure of Rs. 235.22 Lakhs on pay &allowance of staff posted at Paithan –WKSP.	235.22
13.	EE MI (LS) division Amravati	01/07/07 to 30/06/09	1	Wasteful expenditure of Rs. 4311843/- of construction of Mnahimpur MI Tank at Nandgaon Khandeshwar Taluka Distt. Amravati	43.11
14.	EE MI (LS) Division Amravati	01/07/07 to 30/06/09	2	Excess payment of Rs. 45.88 Lakhs to contractor due to violation of contract conditions.	45.88
15.	EE MI (LS) Gondia.	01/09/08 to 31/07/09	1	Unproductive Expenditure of Rs. 82.65 Lakhs.	82.65
16.	EE MI (LS) Gondia.	01/09/08 to 31/07/09	2	Inadmissible Expenditure of Rs. 3378945/- on construction of Tumkheda (Khurd) K. T. Weir.	33.78
17.	EE Jaykwadi Irrigation Division No. 1 Paithan	1/6/07 to 30/4/09	1	Unfruitful expenditure of Rs. 61.92 lakhs on sub standard work of rehabilitation unit	61.92
18.	EE Public Work Division No. 1 Chandrapur	1/8/08 to 31/7/09	1	Irregular payment of Rs. 46.67 lakh to contractor	46.67
19.	EE MI Division-II Akola	1/7/08 to 31/6/09	1	Wasteful Expenditure due to inadequate survey/ planning	843.41
20.	EE Medium Project Division Gondia	1/4/08 to 31/3/09	1	Unfruitful Expenditure of Rs. 2916.74 lakhs on incomplete work due to non clearance of forest land.	2916.74
21.	EE Girna Canal Meduim Division, Jalgaon	04/08 to 03/09	1(DP)	Idle investment on construction of shelgaon bell	9516.17
22.	EE Waghur Dam Division Jalgaon	04/08 to 03/09	1(DP)	Wasteful expenditure on excutu of canal work	76.21
23.	EE Majalgaon Canal Division No.7 Gangakhed	04/07 to 03/09	1(DP)	Extra payment to the contractor	6.656 crore
24.	D G WALMI Aurangabad	04/06 to 03/09	1	Non surrendring the income from other sources	42.91
25.	EE Medium Project Division Latur	04/08 to 03/09	1	Excess payment of the contractor due to irregular loading rate.	1.33 crore
26.	EE Medium Project Division Latur	04/08 to 03/09	2	Undue benefit to the contractor due to the faulty computation of rate of steel	1.26 crore
27.	EE Nandur Madameshwar Canal Division II Wadigodri	04/08 to 03/09	1	Short recovery of VAT Mah VAT ACT	360

28.	EE Nandur Madameshwar Canal Division II Wadigodri	04/08 to 03/09	2(DP)	Irregular refund of royalty charges	238.31
29.	EE Nandur Madameshwar Canal Division II Wadigodri	04/08 to 03/09	3(DP)	Undue benefit to the contractor on excise duty	95.14
30.	EE Nandur Madameshwar Canal Division II Wadigodri	04/08 to 03/09	4(DP)	Extra cost due to irregular payment for items	542.45
31.	EE Nandur Madameshwar Canal Division II Wadigodri	04/08 to 03/09	5	Excess payment to the contractor due to in framing of rate	274.66
32.	EE Construction Division (S.P) Nagpur	1/10/08 to 30/9/09	1	Avoidable Expenditure	41.22
33.	EE PWD No. III Nagpur	1/10/08 to 30/9/09	1	Construction of Tahsil Office Building at Umrer	57.71
34.	EE Integrated Unit (Med) Nagpur	1/10/08 to 30/9/09	1	Loss to the Government on account of damaged & theft, work plus electrification work	101.21
35.	S.E PW Circle Aurangabad	1/7/07 to 31/8/09	1	Extra cost of Government exchequer due to finalization of tender other than lowest in construction of cancer hospital	1.19 crore
36.	EE MI LS Beed	1/11/07 to 31/10/09	1	Infructuous expenditure of Rs. 57.80 lakh construction of Devi Babulgaon storage tank without availability of land	57.80
37.	EE M Dn Bhandara	1/9/08 to 31/8/09	1	Injudicious expenditure modernization of yearly distributaries amount of Rs. 4.02 crore	4.02 crore
38.	EE PWD Khamgaon	1/7/08 to 31/8/09	1	Double additional allocation/ expenditure of Rs. 45 lakh & Rs. 150 lakh due to two AA to same work on manipulated documents	195
39.	EE Bagh Itidoh Irrigation Dn. Gondia	1/10/08 to 30/9/09	1	Extra cost due to ill planning on execution	199.93
40.	EE Irrigation Gondia	1/10/08 to 30/9/09	1	Extra expenditure of Rs. 1.24 crore due to abnormal delay in taking action under clause 15	1.24 crore
41.	EE PWD Washim	1/10/08 to 31/10/09	1	Avoidable expenditure of Rs. 16.17 lakh due to irregular preparation of RCC design	16.17

42.	EE MI Dn. Wardha	1/7/08 to 31/3/09	1 A 1 B	Irregular withdrawal of work Irregular sanction of EIRL 16.53 lakh	16.53
43.	EE Bembla Project Yavatmal	1/4/08 to 31/3/09	1	Unintended benefit to contractor Rs 859.31 lakh	859.31
			2	Irregular grant of EIRL Rs. 110.03 lakh	110.03
44.	EE Rt Bank Canal 1 Wahi Pauni Bhandara	1/4/06 to 31/3/09	1	Avoidable expenditure of Rs. 19.81 crore unjustified deletion of CNS work	19.81 crore
			2	Extra payment of Rs 112.03 lakh on lead charges	112.03
			3	Extra expenditure on EIRL Rs 3.03 crore	3.03 crore
			4	Undue benefit to contractor due to non recovery of royalty on sand and metal Rs 4.35 crore	4.35 crore
45.	EE Gosikhurd Dam Dn Wahi Pauni	1/4/06 to 31/3/09	1	Extra burden of Rs 49.12 lakh on non maintenance of bridge	49.12
			2	Undue benefit to contractor due to non recovery of SD, Rs. 3.33 crore	3.33 crore
46.	EE Majalgaon Canal No.X, Parbhani	1/4/06 to 31/3/09	1	Irregular grant of advances to contractor	5.73 crore
47.	EE Majalgaon Canal No.X, Parbhani	1/4/06 to 31/3/09	2(DP)	Extra payment due to irregular sanction of EIRL	1.37 crore
48.	EE Minor Irrigation Division Parbhani	1/4/07 to 31/3/09	19 (DP)	Extra expenditure on EIRL	87.96
49.	EE, U P P Division – VI, Nanded	1/4/06 to 31/3/09	1(DP)	Extra expenditure resulting in unintended benefit Rs. 754.55 lakhs	754.55
50.	EE, U P P Division – VI, Nanded	1/4/06 to 31/3/09	2(DP)	Extra cost due to sanction of EIRL Rs. 182.21 lakh	182.21
51.	EE Beed Irrigation Division Beed	1/4/07 to 31/3/09	1(DP)	Extra Expenditure due to non considering saving in use of TMT steel	41.39.
52.	EE Minor Irrigation Division –I , Aurangabad	1/4/07 to 31/03/09	1(DP)	Unfruitful expenditure on construction of M. S Tank	1179.08
			2	Suspected misutilisation of royalty charges	237.09
			3	Release of payment for works not relating to division	7.93 crore

53.	Minor Irrigation Division, Jalgaon	1/4/08 to 31/3/09	1	Non payment of royalty charges	2.56 crore
			2(DP)	Irregular grant of Mobilisation Advance	15.50 crore
54.	EE PWD Bhokar	1/12/08 to 30/10/09	1	Non achievement of intended purpose in construction of approach road to Pimpalkeha in Km 00 to 14/00 after spending of Rs. 90.92 lakh due to ill planning	90.92
			2	Incorrect budget planning has led to extra burden on the Government to the extent of Rs. 29.27 lakhs on construction of boys hostel for ITI at Kinwat	29.27
			3	Undue benefit to contractor to the extent of Rs. 34.32 lakhs due to incorrect calculation of price escalation	34.32
			4	Extra expenditure due to making insufficient provisions before awarding of work which was avoidable	30.16
55.	EE PWD Nanded	1/1/08 to 30/11/09	1	Unrealistic Payment of work	51.71
56.	EE Irrigation Division Akola	1/2/09 to 31/12/09	1	Undue aid to contractor Rs. 19699417	196.99
57.	EE PWD No.1 Gadchiroli	1/1/08 to 31/01/10	1	Unintended benefit of Rs. 14.07 lakhs to contractor due to injudicious inclusion of Insurance charges in the DSR rates	14.07
58.	EE Khadakpurna Project Dn Deolraja Buldana	1/4/08 to 31/3/09	1	Payment of compensation to M/s Ketam Construction LTD.Rajkot Rs.35.76 lakhs	35.76
59.	EE Upper Wardha Canal Dn Amaravati	1/4/08 to 31/3/09	1	Overpayment to contractor of Rs. 4171669/- due to irregular load of VAT	41.71
60.	EE M P Division	1/4/08 to 31/3/09	1	Overpayment to contractor	47.48
61.	EE Lower Penganga L.I. Arni	1/4/08 to 31/3/09	1	Excess payment of Rs 99.24 due to defective planning	1.27
62.	EE Amaravati Project Construction Dn. Amaravati	1/4/08 to 31/3/09	1	Excess payment on P.V.	127.00

63.	EE Amaravati Project Construction Dn. Amaravati	1/4/08 to 31/3/09	2	Avoidable expenditure	171.00
64.	EE Gosikhurd Rehabilitation Dn. Napur	1/4/08 to 31/3/09	1	Unintended benefit to contractor	8.70
65.	EE Upper Pravara Dam Dn. Sangamner	1/4/07 to 31/3/09	1	Excess contractual payment of Rs 4.92 crore to the contractor	491.00
66.	EE MPD-II Dhule	1/4/06 to 31/3/09	1(DP)	Unfruitful expenditure of Rs 349.28 lakhs on construction	349.28
67.	EE MPD-II Dhule	1/4/06 to 31/3/09	2(DP)	Undue favour to the contractor to the extent of Rs 246.00 lakhs	246.00
68.	EE MID, Dhule	1/04/08 to 31/3/09	1(DP)	Idle investment of Rs 137.87 lakhs on construction of Li scheme	137.87
69.	EE MPD-I Dhule	1/4/05 to 31/3/09	1(DP)	Extra payment of price escalation	118.00
			2(DP)	Undue benefit of Rs 100.00 lakhs to contractor	100.00


 Sr. Accounts Officer
 WM-III